

benefit or who do get it and say, oh, my gosh, if you are going to do a tax cut, for gosh sakes, help the people who really need it. I think most Americans want our tax laws and the rest of the laws to be as fair as we possibly can make them.

Mr. HARKIN. The Senator is right.

Again, I will just add on top of that, the other unfairness part of this bill is that they didn't what they should have to really expand health insurance coverage in a meaningful way to low-income people. I am talking about people who are working, not people who are on Medicaid and getting coverage. I am talking about low-income people above the poverty line and modest income people who are working hard, making \$20,000 a year; they may have a couple kids. They are not in this bill.

Mr. KERREY. I am sure my friend knows this, but one of the problems is this: Let's say you have a mom and dad both on minimum wage. That means they are probably making a \$14,000 or \$15,000 gross salary—maybe a bit more, maybe \$16,000 or \$17,000. I can't remember, but I think it is \$8,000 that the minimum wage will produce. Say both are working 40 hours a week and generating \$18,000 to \$20,000 a year. FICA is taking a lot of taxes from them to pay the health insurance of a lot of other people. I have a claim on their income. Every Member of Congress who will get a big tax cut has a claim on their income to pay our health insurance.

Did anybody in that room putting the tax proposal together say, hey, I don't think that is fair? Well, that is why you need Democrats in the room. That is why God created Democrats. We sit in the room and say, Is that fair? Sometimes we do it to a fault. That is why we need Republicans to push back and say, Can we afford it? Some of us have Republican and Democrat in us and go back and forth all the time. This isn't fair. As the Senator said, I represent low-income working families without health insurance subsidizing my health insurance. I have a claim on their income. They have no claim on mine, and I am getting a big tax cut. I just say to my friend, does that seem fair to you?

Mr. HARKIN. This is not fair.

After listening to the Senator, it raises another question in my mind. Sometimes it seems that Republicans don't believe there is anybody in this country who makes \$20,000 or \$30,000 a year. Maybe they think this is a myth. Sometimes it seems like they don't exist for them.

Mr. KERREY. I think they do understand it. I think they do, but the problem, it seems to me, is you have to step back from time to time and look at the work you are doing, and you have to apply other values, other standards, to it.

I just don't, in this case, look at this proposal—and I am not able to reach

the conclusion that I am going to target a tax cut, as the Vice President has been calling for, that somebody was in that room saying, gee, we have to make sure it is fair. It just didn't get there.

I appreciate very much the Senator answering the questions I have asked of him. I look forward, in fact, to a time when we have our friends on the other side of the aisle engaging in this dialog.

Maybe there is an answer here. Maybe somebody was asking the question over and over: Is this fair? I watched with great interest as the Texas Governor talked about compassionate conservatism. I wonder if my friend noticed that some of his Republican friends were saying: Hey, knock that compassion stuff off. You are sounding too much like a Democrat there, let alone acting compassionately. If you use that word too much, you might not get enough people to come out and vote for you.

I understand and appreciate when my friends on the other side come and say: You want to make it fair, but we have to afford it. God bless them. Senator McCain earlier was talking about it. God bless Senator McCain for bringing that up. We have to pay attention to the need to keep the economy growing.

Mr. HARKIN. Sometimes they ask can we afford it. I ask: can we afford to add 600,000 additional individuals under their bill by giving a tax incentive for health insurance that costs \$18,000 per person per year that gains coverage, how can we afford that? Can we afford it when there are so many ways that far more people could acquire health insurance with a far smaller incentive, but one that was properly designed for the purpose.

Mr. KERREY. It does seem a little pricey.

Mr. HARKIN. I thank the Senator from Nebraska. We are going to have the debate tomorrow. We will be talking more tomorrow on the tax bill.

TRIBUTE TO SENATOR BOB KERREY

Mr. HARKIN. Mr. President, I enjoyed the exchange I just had with my good friend of longstanding, Senator BOB KERREY from Nebraska. I just want to talk a little about my friend BOB KERREY as he seeks to retire from the Senate to start a new career.

BOB KERREY is what I have often referred to as two dying breeds all rolled into one: He is a true American war hero, the likes of which this body hasn't seen for over a century, and he is a public servant who speaks his mind and the truth regardless of the political costs. Around here, that is refreshing, as we just heard.

We all know that, as a young man, BOB volunteered for duty, was accepted into the elite Navy Seals—believe me, I

was in the Navy, and that is tough duty. He served in Vietnam. Three months into his service, in a very daring night mission, a grenade exploded at his feet that was thrown by the enemy. He lost his right leg below the knee. Although he was in unbearable pain from that and from other wounds on other parts of his body—his arms and hands—barely conscious, he continued to direct his men until they were able to escape.

He won the Congressional Medal of Honor—the highest American decoration—for his courage. He is the only current Member of Congress with this distinction and only the fifth Member of the Senate to win this medal. The other four won theirs during the Civil War. So BOB KERREY is the first Member of the Senate to win the Congressional Medal of Honor since the Civil War. That is why we haven't seen his likes around here in over a century.

Senator KERREY will never tell you all this. It is funny how those who have done the most in battle talk about it the least, and those who have done the least, who have used money and family connections to skirt military service, are always the loudest supporters of more military spending.

Well, Senator KERREY and I go back a long way—back to when he first ran for Governor and won in 1982. I had been in Congress for three or four terms by then. I remember going from my district border, the Missouri River—right across the Missouri River from Omaha. And since I was somewhat known in Omaha, I went across the river to campaign for this guy I had heard so much about. In spite of my having campaigned for him, he won the governorship. Since then, we have campaigned for each other in almost every election. He has either come over to campaign with me, or I have gone over to campaign with him in Nebraska. The exception, of course, was the Presidential race of 1992 when we both sought the nomination. So I suppose looking back on how things turned out, we might as well have campaigned for each other that year.

Throughout his service as Governor of Nebraska and as that State's Senator, BOB KERREY has never been afraid to let his colleagues, his constituents, and the American public know what is on his mind. He is not afraid to learn and grow and modify his opinions when issues become more clear and convincing and when other views come into play. In this way, BOB KERREY is a model legislator—not so rigid that he is mired in constancy and not so drifting that he has lost his anger.

Senator KERREY has brought his honesty and clear thinking to a host of important issues. Throughout his career, he has worked to improve education in America. He has been a staunch advocate for Head Start, youth and family mentoring, and vocational education.

He has been a leader in our battle to bridge the digital divide and bring technology to the classroom. The e-rate amendment that he cosponsored allowed schools in rural areas across America to access the Internet.

He has been a lifelong champion of family farmers in Nebraska and throughout the country. He has fought to strengthen market prices, improve agricultural education, empower producers in USDA decisionmaking, and, of course, he has been one of the best supporters of increasing the use of ethanol.

BOB KERREY has also been at the forefront of a host of important government reform initiatives. He has worked on a national bipartisan commission to reform Medicare. He is chair of a bipartisan commission on entitlement and tax reform. He is cochair of a national commission on restructuring the IRS, a commission which he created back in 1996.

In addition, BOB has a strong record of service to the Democratic Party. As chair of the Democratic Senate Campaign Committee in 1995, 1996, and 1997, he pulled the Democrats through some tough times. If it weren't for his hard work, we might be a lot more of a minority than we are now.

Senator KERREY's heroism in Vietnam was just the beginning. He continued to act bravely and sacrifice greatly for this country throughout his career in government. The New School University is lucky to have someone of his stature and character at its helm. BOB KERREY is a truly unique American, one who my wife Ruth and I have been privileged to call a friend for many, many years. Ruth and I wish BOB the best in his future endeavors, and we hope he will continue to make himself available for further public service. Our country needs it.

GOVERNOR BUSH'S TAX PROPOSAL

Mr. HARKIN. Mr. President, an article appeared today in the Washington Post, Thursday, October 26, 2000, in which the American Academy of Actuaries, a respected nonpartisan organization of financial and statistical experts, reported Governor Bush's plan to cut taxes and divert Social Security payroll taxes to establish individual accounts would make it all but impossible to eliminate the publicly held national debt.

It is interesting. Ari Fleischer, a Bush spokesman, faulted the study because it relied on growth estimates contained in a recent Congressional Budget Office report that projected long-term budget trends. He said that this assumes growth "at an unusually low level" past 2010.

Wait a minute. The Congressional Budget Office is run by the Republicans, not by the Democrats.

Lastly, this report said "counting his taxes and individual accounts, Bush is very much overspending Gore."

I ask, in this campaign who is really the big spender? Obviously, it is Gov. George Bush of Texas. Don't take my word for it. Take the word of the American Academy of Actuaries for it.

I yield the floor. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

ENACTMENT OF CERTAIN SMALL BUSINESS, HEALTH, TAX, AND MINIMUM WAGE PROVISIONS—CONFERENCE REPORT—Continued

Mr. LOTT. Mr. President, I believe we are ready to report the conference report.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

A conference report to accompany H.R. 2614, an act to amend the Small Business Investment Act, and other purposes.

NATIONAL ENERGY SECURITY ACT OF 2000—MOTION TO PROCEED

Mr. LOTT. Mr. President, I move to proceed to S. 2557 regarding American dependence on foreign oil.

I hope any Members who want to speak on the conference report will do so this evening. I will work with the minority leader to try to set up a time for a vote tomorrow.

In the meantime, I yield the floor for the tax debate. I observe that Senator BOND of Missouri is on the way to talk about the contents of the Tax Relief Act.

Mr. REID. Mr. President, I ask for the yeas and nays on moving to the energy bill.

The PRESIDING OFFICER. The majority leader has the floor at this time.

Mr. LOTT. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LOTT. Mr. President, I understand that we do have Senators who intend to use time tonight on the tax debate or other matters: Senator REID, for 20 minutes; Senator DASCHLE for 10 minutes; and Senator DODD for 30 minutes. I am not asking to lock the time but reserving. They have indicated they would need part of that time.

Senator BOND, the chairman of the Committee on Small Business, is here and wishes to continue the floor discussion on the tax bill.

Mr. REID. Let me say to the leader, we do have some people who wish to speak. As I indicated to the majority leader, the Democratic leader has been trying to find time all day to speak. He is in his office and will come out here in a short time to speak for 20 minutes or so. We have a number of other people to speak on this legislation. It shouldn't take too long.

Mr. LOTT. I yield the floor.

The PRESIDING OFFICER. The Senator from Missouri.

Mr. REID. Will the Senator withhold for a second? Senator DASCHLE, as I indicated to the leader, has been waiting to speak all day. Would the Senator yield to the Democratic leader to give a speech?

Mr. BOND. I am happy to do so, so long as I can regain the floor when he concludes so I may discuss the conference report which is before the Senate. I am happy to accommodate the distinguished minority leader.

The PRESIDING OFFICER. Is the Senator seeking unanimous consent to retain the floor?

Mr. BOND. I ask unanimous consent.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Democratic leader.

Mr. DASCHLE. I appreciate very much the cooperation of the Senator from Missouri.

ENDING THE 106TH CONGRESS

Mr. DASCHLE. I wanted to talk briefly tonight about where we are. We are now 26 days into the new fiscal year. We should have completed our work 26 days ago. We are at a stage that should command we work together to try to resolve what remaining differences there are, finish our work, and do all we can to bring this session to a close.

Unfortunately, that is not what has happened tonight. What has happened tonight is that our Republican colleagues have insisted on a conference report for Commerce-State-Justice which they know will be vetoed. They have insisted on drafting a piece of legislation incorporating \$240 billion in tax cuts, approximately \$81 billion we are told—even though we still haven't had it analyzed and calculated—in changes to the Balanced Budget Act of 1997.

They insisted at the last minute, without any consultation, on incorporating one of the most controversial pieces of legislation pending before the Senate at the end of the year, a bill having to do with forcing States to accept a certain position on physician assisted suicide. There hasn't been any vote in the full Senate, but it is in this tax bill. It is a bill that has nothing to